

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

| | | |
|------------------------|---|------------------------|
| In re: | § | Case No. 22-41803-ELM7 |
| | § | |
| BROWN BEAR STUDIOS LLC | § | |
| | § | |
| | § | |
| Debtor | § | |

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 08/09/2022. The undersigned trustee was appointed on 08/09/2022.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$130,830.65

Funds were disbursed in the following amounts:

| | |
|--------------------------------------------------|--------------------|
| Payments made under an interim distribution | <u>\$0.00</u> |
| Administrative expenses | <u>\$52,589.95</u> |
| Bank service fees | <u>\$408.56</u> |
| Other Payments to creditors | <u>\$0.00</u> |
| Non-estate funds paid to 3 rd Parties | <u>\$0.00</u> |
| Exemptions paid to the debtor | <u>\$0.00</u> |
| Other payments to the debtor | <u>\$0.00</u> |
| Leaving a balance on hand of ¹ | <u>\$77,832.14</u> |

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 11/22/2022 and the deadline for filing government claims was 02/05/2023. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$9,791.53. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$9,791.53, for a total compensation of \$9,791.53². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$1,248.74, for total expenses of \$1,248.74.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 02/06/2024

By: /s/ Laurie Dahl Rea
Trustee

STATEMENT: This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

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 INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

Page No: 1

Exhibit A

ASSET CASES

Case No.: 22-41803-elm7
 Case Name: BROWN BEAR STUDIOS LLC
 For the Period Ending: 2/6/2024

Trustee Name: Laurie Dahl Rea
 Date Filed (f) or Converted (c): 08/09/2022 (f)
 §341(a) Meeting Date: 09/07/2022
 Claims Bar Date: 11/22/2022

| 1 | | 2 | 3 | 4 | 5 | 6 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------|-------------------------------------------------------------------|
| Asset Description (Scheduled and Unscheduled (u) Property) | | Petition/ Unscheduled Value | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Abandoned OA =§ 554(a) abandon. | Sales/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| Ref. # | | | | | | |
| 1 | Bank of America Checking Account 0709 | \$0.00 | \$0.00 | | \$257.99 | FA |
| Asset Notes: Funds received from BOA 8/26/22. | | | | | | |
| 2 | Bank of America Checking account 2866 | \$0.00 | \$0.00 | | \$0.00 | FA |
| Asset Notes: No value. | | | | | | |
| 3 | Bank of America Checking account 6978 | \$0.00 | \$0.00 | | \$0.00 | FA |
| Asset Notes: No value. | | | | | | |
| 4 | Bank of America Checking account 0767 | \$334.41 | \$334.41 | | \$334.42 | FA |
| Asset Notes: Funds received from BOA 8/26/22. | | | | | | |
| 5 | Accounts Receivable <90 days | \$4,963.84 | \$4,963.84 | | \$3,771.13 | FA |
| Asset Notes: Collected all A/R that could be collected. Remaining A/R uncollectable. | | | | | | |
| 6 | Products ready for customers | \$577.19 | \$577.19 | OA | \$0.00 | FA |
| Asset Notes: Contacted customers where the items had invoices and contact information. Customers did not follow through on pick up. Uncollectable. Notice of Abandonment filed 12/18/23 [Dkt. No. 75]. Assets formally abandoned as of 1/4/24. Donated per abandonment notice on 1/15/24. | | | | | | |
| 7 | Inventory | \$25,000.00 | \$25,000.00 | | \$5,341.66 | FA |
| Asset Notes: Mtn to Sell via Auction filed 9/12/22 [Dkt. # 20] Order Approving Sale entered 10/6/22 [Dkt. #32] Scheduled for auction: preview 10/4/22; bids closed 10/7/22. Trustee's Report of Sale filed 10/25/22 [Dkt. #34]. | | | | | | |
| 8 | Computers and office equipment | \$28,889.01 | \$28,889.01 | OA | \$2,247.00 | FA |
| Asset Notes: Mtn to Sell via Auction filed 9/12/22 [Dkt. # 20] Order Approving Sale entered 10/6/22 [Dkt. #32] Scheduled for auction: preview 10/4/22; bids closed 10/7/22. Trustee's Report of Sale filed 10/25/22 [Dkt. #34]. Settlement Approved with Doyle Hamilton 10/16/23 [Dkt. No. 65] DH rec'd (2) mac minis and (2) barstools in settlement. Assets remaining after auction and settlement: (1) All-in-One iMac and (1) Server. Notice of Abandonment filed for All-in-One iMac and Server on 12/20/23 [Dkt. No. 76] - these remaining assets formally abandoned as of 1/8/24 and to be recycled. | | | | | | |
| 9 | POS System | \$566.15 | \$566.15 | | \$135.01 | FA |
| Asset Notes: Mtn to Sell via Auction filed 9/12/22 [Dkt. # 20] Order Approving Sale entered 10/6/22 [Dkt. #32] Scheduled for auction: preview 10/4/22; bids closed10/7/22. Trustee's Report of Sale filed 10/25/22 [Dkt. #34]. | | | | | | |

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 INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

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Exhibit A

ASSET CASES

Case No.: 22-41803-elm7
 Case Name: BROWN BEAR STUDIOS LLC
 For the Period Ending: 2/6/2024

Trustee Name: Laurie Dahl Rea
 Date Filed (f) or Converted (c): 08/09/2022 (f)
 §341(a) Meeting Date: 09/07/2022
 Claims Bar Date: 11/22/2022

| 1 | 2 | 3 | 4 | 5 | 6 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------|-------------------------------------------------------------------|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Value | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Abandoned OA =§ 554(a) abandon. | Sales/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| 10 2013 Ford Transit | \$15,679.00 | \$15,679.00 | | \$8,450.00 | FA |
| Asset Notes: Mtn to Sell via Auction filed 9/12/22 [Dkt. # 20] Order Approving Sale entered 10/6/22 [Dkt. #32] Scheduled for auction: preview 10/4/22; bids closed 10/7/22. Trustee's Report of Sale filed 10/25/22 [Dkt. #34]. | | | | | |
| 11 Shop equipment | \$63,518.00 | \$63,518.00 | | \$95,831.73 | FA |
| Asset Notes: Mtn to Sell via Auction filed 9/12/22 [Dkt. # 20] Order Approving Sale entered 10/6/22 [Dkt. #32] Scheduled for auction: preview 10/4/22; bids closed 10/7/22. Trustee's Report of Sale filed 10/25/22 [Dkt. #34]. | | | | | |
| 12 Shop furniture and other equipment | \$143,935.00 | \$143,935.00 | | \$14,029.72 | FA |
| Asset Notes: Mtn to Sell via Auction filed 9/12/22 [Dkt. # 20] Order Approving Sale entered 10/6/22 [Dkt. #32] Scheduled for auction: preview 10/4/22; bids closed 10/7/22. Trustee's Report of Sale filed 10/25/22 [Dkt. #34]. | | | | | |
| 13 2927 Morton Street Fort Worth, TX 76107 Shop Lease | \$0.00 | \$0.00 | | \$0.00 | FA |
| Asset Notes: Unopposed motion to reject filed on 10/3/22 [Docket No. 28]. Effective date of rejection 10/14/22. Order on motion to reject entered on 11/28/22 [Docket No. 47] | | | | | |
| 14 www.reddogstudios.com | \$0.00 | \$0.00 | | \$0.00 | FA |
| Asset Notes: No value. | | | | | |
| 15 Customer list | \$40,000.00 | \$40,000.00 | | \$0.00 | FA |
| Asset Notes: No interest from similar business in area. AG had concerns about sale of customer information. This asset appears to be of minimal, if any, value to the estate. | | | | | |
| 16 Claim against Doyle & Hamilton, Inc. for filing UCC Financing Statement with the Texas Secretary of State on 08/02/2022 (7 days prior to this bankruptcy filing) (Preference Claim) | Unknown | \$0.00 | | \$0.00 | FA |
| Asset Notes: D&H filed UCC-1 within the preference period. It terminated its UCC on 9/15/22. It agreed to be treated as an unsecured creditor in the sale order at Docket No. 32. | | | | | |

ASSET CASES

Case No.: 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
For the Period Ending: 2/6/2024

Trustee Name: Laurie Dahl Rea
Date Filed (f) or Converted (c): 08/09/2022 (f)
§341(a) Meeting Date: 09/07/2022
Claims Bar Date: 11/22/2022

| 1 | 2 | 3 | 4 | 5 | 6 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------|-------------------------------------------------------------------|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Value | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Abandoned OA =§ 554(a) abandon. | Sales/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| 17 Potential claims against Doyle & Hamilton, Inc., Roger H. Smith, and Melissa W. Smith for violating non-compete agreement | Unknown | \$0.00 | | \$0.00 | FA |
| Asset Notes: Trustee has concluded this cause of action does not have enough evidence in support and will not benefit the estate. | | | | | |
| 18 Potential claims against Doyle & Hamilton, Inc., Roger H. Smith, and Melissa W. Smith for failing to pay debts incurred before the purchase agreement date that were to be paid by them pursuant to the agreement, causing Debtor to lose the ability to use most critical vendors unless it paid their prior financial obligations | Unknown | \$0.00 | | \$0.00 | FA |
| Asset Notes: Trustee has concluded this cause of action does not have enough evidence in support and will not benefit the estate. | | | | | |
| 19 Potential claims against Doyle & Hamilton, Inc., Roger H. Smith, Melissa W. Smith, BVB International Academy, Nancy E. Lane, and The Trinity Creative for unauthorized use of Debtor's name and address to charge expenses and orders against the Debtor without permission | Unknown | \$0.00 | | \$0.00 | FA |
| Asset Notes: Trustee has concluded this cause of action does not have enough evidence in support and will not benefit the estate. | | | | | |
| 20 Unscheduled refunds (u) | \$0.00 | \$0.00 | | \$431.99 | FA |
| Asset Notes: Unscheduled refunds. | | | | | |

TOTALS (Excluding unknown value)

\$323,462.60

\$323,462.60

\$130,830.65

Gross Value of Remaining Assets

\$0.00

Major Activities affecting case closing:

02/01/2024 Comptroller's office verified claim amounts are final and correct. Preparing TFR/NFR/Trustee Fee App to send to UST for review/filing.
12/29/2023 Notice of Abandonment filed for Asset #6 on 12/18/23 [Dkt. No. 75] (deadline to respond 1/4/24).
Notice of Abandonment filed for Assets included with #8 (All-in-One iMac and Server) filed 12/20/23 [Dkt. No. 76] (deadline to responde 1/8/24).
Once deadlines pass, case ready for TFR.

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INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

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Exhibit A

ASSET CASES

Case No.: 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
For the Period Ending: 2/6/2024

Trustee Name: Laurie Dahl Rea
Date Filed (f) or Converted (c): 08/09/2022 (f)
§341(a) Meeting Date: 09/07/2022
Claims Bar Date: 11/22/2022

| 1 | 2 | 3 | 4 | 5 | 6 |
|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------|-------------------------------------------------------------------|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Value | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Abandoned OA =§ 554(a) abandon. | Sales/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| 12/27/2023 | Final Fee Apps for professionals approved 12/26/23. LF will send W2s for (2) wage claims once distribution occurs. | | | | |
| 10/19/2023 | Settlement approved. Claims objection orders entered. Need to review wage claims and prepare final fee apps. | | | | |
| 09/07/2023 | Claim objections/settlements being prepared. Final Fee Apps for professionals needed. Once claims resolved and fee apps approved, case ready for TFR. | | | | |
| 08/01/2023 | No tax return needed. Debtor is a single member LLC. Form 2 provided to Ms. Lilly. | | | | |
| 06/14/2023 | No ERC claim for estate. | | | | |
| 04/04/2023 | More investigation needed on remaining scheduled assets. Some claims objections needed. Final tax returns needed. | | | | |
| 02/14/2023 | Lain Faulkner concluded chapter 5 review. No transactions to pursue. | | | | |
| 02/08/2023 | Determined that customer list is of minimal (if any value). | | | | |
| 02/06/2023 | Both claims bar dates have passed. | | | | |
| 02/06/2023 | Investigating the value of remaining assets and reviewing claims. | | | | |
| 10/25/2022 | Filed Report of Sale from Rosen auction of personal property. | | | | |
| 10/12/2022 | Trustee removed estate records from premises. All buyers removed sale items. Agreed with LL that LL will dispose of trash and include cost in admin claim. | | | | |
| 10/10/2022 | Buyers began picking up items from auction. | | | | |
| 10/07/2022 | Auction ended. | | | | |
| 10/06/2022 | Sale order entered allowing Rosen Auction. Docket No. 32. | | | | |
| 10/05/2022 | Filed application to hire Lain Faulkner. | | | | |
| 10/03/2022 | Filed motion to avoid LL lien and motion to reject lease. Unopposed. See Dkt Nos. 28 and 29. | | | | |
| 09/30/2022 | Contacted Lain Falkner for help with accounting and data issues. | | | | |
| 09/29/2022 | Met Coke machine vendor at property to allow him to remove machine. | | | | |
| 09/21/2022 | Order approving FP and Rosen entered. Docket Nos. 25 and 26. | | | | |
| 09/20/2022 | Rosen hired to auction all personal property. Auction preview 10/4/22. sale hearing 10/6/22, final bids 10/7/22. | | | | |
| 09/15/2022 | Met Roger and Melissa Smith to give them business records from prior owner. See affidavit of ownership in file. Doyle & Hamilton UCC termination statement filed. Prior owner (D&H) agrees to have claim treated as unsecured because not perfected until during the preference period. | | | | |
| 09/13/2022 | Rosen started cataloging items for auction (9/13/22 through 9/15/22). | | | | |
| 09/12/2022 | Filed sale motion: Bidding Opens September 28, 10:00 am; Preview October 4, 10-3 (bidders will be able to come to the location to view property); objections due 10/3/22; sale hearing 10/6/22; Bidding Closes October 7 at 10:00 am. See Dkt No. 20. | | | | |
| 09/09/2022 | Asked Rosen to prepare for auction rather than private sale. | | | | |
| 09/07/2022 | Told VR Promotions need to know about sale before 9/9/22. | | | | |
| 09/02/2022 | Follow up with VR Promotions about sale. | | | | |
| 08/29/2022 | Sent APA draft to VR Promotions. | | | | |
| 08/29/2022 | Filed application to employ Rosen [Dkt 17]. | | | | |

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 INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

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Exhibit A

ASSET CASES

Case No.: 22-41803-elm7
 Case Name: BROWN BEAR STUDIOS LLC
 For the Period Ending: 2/6/2024

Trustee Name: Laurie Dahl Rea
 Date Filed (f) or Converted (c): 08/09/2022 (f)
 §341(a) Meeting Date: 09/07/2022
 Claims Bar Date: 11/22/2022

| 1 | 2 | 3 | 4 | 5 | 6 |
|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------|-------------------------------------------------------------------|
| Asset Description (Scheduled and Unscheduled (u) Property) | Petition/ Unscheduled Value | Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs) | Property Abandoned OA =§ 554(a) abandon. | Sales/Funds Received by the Estate | Asset Fully Administered (FA)/ Gross Value of Remaining Assets |
| 08/27/2022 | Met LL at property to view water damage. | | | | |
| 08/26/2022 | Tandi got property from Ken Hill's office. Filed FP employment application. | | | | |
| 08/24/2022 | Issued bar date and asset notice. | | | | |
| 08/23/2022 | Learned of leaks and flooding from recent rain. LL hired someone to dry out building. Some clothing, inventory, soft goods, and boxes got wet and molded. Viewed property and damage. | | | | |
| | Received potential auction schedule for Rosen. Received LOI from VR promotions for \$160k for business subject to documentation. Sent letter to BOA for company funds. | | | | |
| 08/22/2022 | Debtor dropped off property at Ken Hill's office to be picked up by trustee. Report from Rosen about potential auction value. | | | | |
| 08/19/2022 | Met Mike Rosen at property for viewing of personal property. | | | | |
| 08/17/2022 | Met with LL at property. Corresponded with Gary Werley about same. | | | | |
| | Call from interested purchaser for business. Contacted Rosen for assistance with property valuation or auction. | | | | |
| 08/11/2022 | Talked to landlord's counsel (Gary Werley). Tandis went to property to meet LL and debtor rep and to get keys. | | | | |
| 08/10/2022 | Ken Hill provided names of possible interested purchasers. | | | | |

Initial Projected Date Of Final Report (TFR): 08/31/2024Current Projected Date Of Final Report (TFR): 08/31/2024

/s/ LAURIE DAHL REA

LAURIE DAHL REA

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Primary Taxpayer ID #: **_***3025
Co-Debtor Taxpayer ID #:
For Period Beginning: 8/9/2022
For Period Ending: 2/6/2024

Trustee Name: Laurie Dahl Rea
Bank Name: Pinnacle Bank
Checking Acct #: *****0037
Account Title:
Blanket bond (per case limit): \$300,000.00
Separate bond (if applicable):

| 1 | 2 | 3 | 4 | | 5 | 6 | 7 |
|------------------|----------------|------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------------|--------------|-----------------|--------------|
| Transaction Date | Check / Ref. # | Paid to/ Received From | Description of Transaction | Uniform Tran Code | Deposit \$ | Disbursement \$ | Balance |
| 08/22/2022 | (5) | Rodeo Dental Texas LLC | Payment from Rodeo Dental | 1129-000 | \$52.00 | | \$52.00 |
| 08/26/2022 | | Bank of America, N.A. | Funds from Debtor's business accounts at BOA: Account ending in 0767 \$334.41 and account ending in 0709 \$257.99 | * | \$592.40 | | \$644.40 |
| | {4} | | Funds from Debtor's business account ending 0767 \$334.41 | 1129-000 | | | \$644.40 |
| | {1} | | Funds from Debtor's business account ending 0709 \$257.99 | 1129-000 | | | \$644.40 |
| 09/05/2022 | (4) | Bank of America, N.A. | Funds from account ending 0767. | 1129-000 | \$0.01 | | \$644.41 |
| 09/05/2022 | (5) | UT Southwestern Medical Center | Invoice #98369 | 1129-000 | \$117.00 | | \$761.41 |
| 09/30/2022 | | Pinnacle Bank | Service Charge | 2600-000 | | \$1.06 | \$760.35 |
| 10/24/2022 | | ROSENSYSTEMS, INC. | Final proceeds from auction. | * | \$126,035.12 | | \$126,795.47 |
| | {10} | | 2013 Ford Transit auction proceeds \$8,450.00 | 1129-000 | | | \$126,795.47 |
| | {7} | | Inventory auction proceeds \$5,341.66 | 1129-000 | | | \$126,795.47 |
| | {8} | | Office equipment auction proceeds \$2,247.00 | 1129-000 | | | \$126,795.47 |
| | {9} | | POS Systems auction proceeds \$135.01 | 1129-000 | | | \$126,795.47 |
| | {11} | | Shop equipment auction proceeds \$95,831.73 | 1129-000 | | | \$126,795.47 |
| | {12} | | Shop furniture and other equipment auction proceeds \$14,029.72 | 1129-000 | | | \$126,795.47 |
| 10/31/2022 | | Pinnacle Bank | Service Charge | 2600-000 | | \$51.10 | \$126,744.37 |
| 11/16/2022 | (5) | Cavendars Boot City | Invoice #98326 | 1129-000 | \$42.54 | | \$126,786.91 |
| 11/16/2022 | (20) | Bank of America | Misc. bank refund | 1229-000 | \$6.99 | | \$126,793.90 |
| 11/22/2022 | 5001 | Rosen Systems, Inc. | Expenses approved per Order entered 11/18/22 [Dkt. No. 40] | 3992-000 | | \$8,926.77 | \$117,867.13 |
| 11/30/2022 | | Pinnacle Bank | Service Charge | 2600-000 | | \$181.48 | \$117,685.65 |
| 12/30/2022 | | Pinnacle Bank | Service Charge | 2600-000 | | \$174.92 | \$117,510.73 |
| 04/11/2023 | (5) | City of Arlington Accounts Payable | PO 36258 & PO 35911 | 1129-000 | \$3,446.43 | | \$120,957.16 |
| 04/25/2023 | (20) | The Hartford | Unscheduled insurance refund. | 1229-000 | \$425.00 | | \$121,382.16 |
| 05/01/2023 | (5) | City of Arlington | Payment towards outstanding A/R. | 1129-000 | \$113.16 | | \$121,495.32 |

SUBTOTALS

\$130,830.65

\$9,335.33

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Primary Taxpayer ID #: **_***3025
Co-Debtor Taxpayer ID #:
For Period Beginning: 8/9/2022
For Period Ending: 2/6/2024

Trustee Name: Laurie Dahl Rea
Bank Name: Pinnacle Bank
Checking Acct #: *****0037
Account Title:
Blanket bond (per case limit): \$300,000.00
Separate bond (if applicable):

| 1 | 2 | 3 | 4 | | 5 | 6 | 7 |
|------------------|----------------|----------------------------|---------------------------------------------------------------------------------|-------------------|------------|-----------------|--------------|
| Transaction Date | Check / Ref. # | Paid to/ Received From | Description of Transaction | Uniform Tran Code | Deposit \$ | Disbursement \$ | Balance |
| 01/22/2024 | 5002 | Forshey Prostok, LLP | Attorney Fees & Expenses Allowad per Order entered 1/4/2024 [Dkt. No. 82] | * | | \$14,499.75 | \$106,995.57 |
| | | | Attorney Fees Allowad per Order entered 1/4/2024 [Dkt. No. 82] \$(13,370.00) | 3110-000 | | | \$106,995.57 |
| | | | Attorney Expenses Allowad per Order entered 1/4/2024 [Dkt. No. 82] \$(1,129.75) | 3120-000 | | | \$106,995.57 |
| 01/22/2024 | 5003 | Lain, Faulkner & Co., P.C. | Accountant Fees & Expenses allowed per Order entered 12/26/23 [Dkt. No 79] | * | | \$13,798.34 | \$93,197.23 |
| | | | Accountant Fees allowed per Order entered 12/26/23 [Dkt. No 79] \$(13,607.00) | 3410-000 | | | \$93,197.23 |
| | | | Accountant Expenses allowed per Order entered 12/26/23 [Dkt. No 79] \$(191.34) | 3992-000 | | | \$93,197.23 |
| 01/22/2024 | 5004 | Rochelle McCullough, LLP | Attorney Fees & Expenses allowed per Order entered 12/26/23 [Dkt. No 80] | * | | \$15,365.09 | \$77,832.14 |
| | | | Attorney Fees allowed per Order entered 12/26/23 [Dkt. No 80] \$(15,000.00) | 3110-000 | | | \$77,832.14 |
| | | | Attorney Expenses allowed per Order entered 12/26/23 [Dkt. No 80] \$(365.09) | 3120-000 | | | \$77,832.14 |

SUBTOTALS

\$0.00

\$43,663.18

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Primary Taxpayer ID #: **_***3025
Co-Debtor Taxpayer ID #:
For Period Beginning: 8/9/2022
For Period Ending: 2/6/2024

Trustee Name: Laurie Dahl Rea
Bank Name: Pinnacle Bank
Checking Acct #: *****0037
Account Title:
Blanket bond (per case limit): \$300,000.00
Separate bond (if applicable):

| 1 | 2 | 3 | 4 | | 5 | 6 | 7 |
|---------------------|-------------------|---------------------------|----------------------------|----------------------|---------------|--------------------|---------|
| Transaction Date | Check / Ref. # | Paid to/ Received From | Description of Transaction | Uniform Tran Code | Deposit \$ | Disbursement \$ | Balance |

| | | | |
|---------------------------|--------------|-------------|-------------|
| TOTALS: | \$130,830.65 | \$52,998.51 | \$77,832.14 |
| Less: Bank transfers/CDs | \$0.00 | \$0.00 | |
| Subtotal | \$130,830.65 | \$52,998.51 | |
| Less: Payments to debtors | \$0.00 | \$0.00 | |
| Net | \$130,830.65 | \$52,998.51 | |

For the period of 8/9/2022 to 2/6/2024

| | |
|-----------------------------------|--------------|
| Total Compensable Receipts: | \$130,830.65 |
| Total Non-Compensable Receipts: | \$0.00 |
| Total Comp/Non Comp Receipts: | \$130,830.65 |
| Total Internal/Transfer Receipts: | \$0.00 |

| | |
|----------------------------------------|-------------|
| Total Compensable Disbursements: | \$52,998.51 |
| Total Non-Compensable Disbursements: | \$0.00 |
| Total Comp/Non Comp Disbursements: | \$52,998.51 |
| Total Internal/Transfer Disbursements: | \$0.00 |

For the entire history of the account between 08/19/2022 to 2/6/2024

| | |
|-----------------------------------|--------------|
| Total Compensable Receipts: | \$130,830.65 |
| Total Non-Compensable Receipts: | \$0.00 |
| Total Comp/Non Comp Receipts: | \$130,830.65 |
| Total Internal/Transfer Receipts: | \$0.00 |

| | |
|----------------------------------------|-------------|
| Total Compensable Disbursements: | \$52,998.51 |
| Total Non-Compensable Disbursements: | \$0.00 |
| Total Comp/Non Comp Disbursements: | \$52,998.51 |
| Total Internal/Transfer Disbursements: | \$0.00 |

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Primary Taxpayer ID #: **_***3025
Co-Debtor Taxpayer ID #:
For Period Beginning: 8/9/2022
For Period Ending: 2/6/2024

Trustee Name: Laurie Dahl Rea
Bank Name: Pinnacle Bank
Checking Acct #: *****0037
Account Title:
Blanket bond (per case limit): \$300,000.00
Separate bond (if applicable):

| 1 | 2 | 3 | 4 | | 5 | 6 | 7 |
|------------------|----------------|---------------------------|----------------------------|-------------------|------------|-----------------|---------|
| Transaction Date | Check / Ref. # | Paid to/ Received From | Description of Transaction | Uniform Tran Code | Deposit \$ | Disbursement \$ | Balance |

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET DISBURSE

ACCOUNT BALANCES

\$130,830.65

\$52,998.51

\$77,832.14

For the period of 8/9/2022 to 2/6/2024

Total Compensable Receipts: \$130,830.65
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$130,830.65
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$52,998.51
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$52,998.51
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 08/09/2022 to 2/6/2024

Total Compensable Receipts: \$130,830.65
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$130,830.65
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$52,998.51
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$52,998.51
Total Internal/Transfer Disbursements: \$0.00

/s/ LAURIE DAHL REA

LAURIE DAHL REA

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Claims Bar Date: 11/22/2022

Trustee Name: Laurie Dahl Rea
Date: 2/6/2024

| Claim No.: | Creditor Name | Claim Date | Claim Class | Claim Status | Uniform Tran Code | Scheduled Amount | Claim Amount | Amount Allowed | Amount Paid | Interest | Tax | Net Remaining Balance |
|------------|---------------------------------------------------------------------------|------------|---------------------------------|--------------|-------------------|------------------|--------------|----------------|-------------|----------|--------|-----------------------|
| | LAURIE DAHL REA 300 Throckmorton Street, Suite 520 Fort Worth 76102 | 08/19/2022 | Trustee Expenses | Allowed | 2200-000 | \$0.00 | \$1,248.74 | \$1,248.74 | \$0.00 | \$0.00 | \$0.00 | \$1,248.74 |
| | ROSEN SYSTEMS, INC. 2323 Langford Street Dallas TX 75208 | 10/24/2022 | Auctioneer for Trustee Expenses | Allowed | 3992-000 | \$0.00 | \$8,926.77 | \$8,926.77 | \$8,926.77 | \$0.00 | \$0.00 | \$0.00 |

Claim Notes: Expenses for Auctioneer. Final Fee App for Rosen Systems, Inc. filed 10/25/22 [Dkt. No. 35]; Order Approving Fee App for Rosen Systems, Inc. entered 11/18/22 [Dkt. No. 40].

| | | | | | | | | | | | | |
|--|-----------------------------------------------------------------------------------|------------|----------------------------------------------|---------|----------|--------|------------|------------|----------|--------|--------|------------|
| | LAURIE DAHL REA 300 Throckmorton Street, Suite 520 Fort Worth 76102 | 10/26/2022 | Trustee Compensation | Allowed | 2100-000 | \$0.00 | \$9,791.53 | \$9,791.53 | \$0.00 | \$0.00 | \$0.00 | \$9,791.53 |
| | LAIN, FAULKNER & CO., P.C. 400 N. St. Paul Street, #600 Dallas TX 75201 | 10/27/2022 | Accountant for Trustee Expenses (Other Firm) | Allowed | 3992-000 | \$0.00 | \$191.34 | \$191.34 | \$191.34 | \$0.00 | \$0.00 | \$0.00 |

Claim Notes: First & Final Fee Appl for Lain Faulkner filed 11/28/2023 [Dkt. No. 69]. Order Approving Fee Appl entered 12/26/23 [Dkt. No. 79].

| | | | | | | | | | | | | |
|--|-----------------------------------------------------------------------------------|------------|------------------------------------------|---------|----------|--------|-------------|-------------|-------------|--------|--------|--------|
| | LAIN, FAULKNER & CO., P.C. 400 N. St. Paul Street, #600 Dallas TX 75201 | 10/27/2022 | Accountant for Trustee Fees (Other Firm) | Allowed | 3410-000 | \$0.00 | \$13,607.00 | \$13,607.00 | \$13,607.00 | \$0.00 | \$0.00 | \$0.00 |
|--|-----------------------------------------------------------------------------------|------------|------------------------------------------|---------|----------|--------|-------------|-------------|-------------|--------|--------|--------|

Claim Notes: First & Final Fee Appl for Lain Faulkner filed 11/28/2023 [Dkt. No. 69]. Order Approving Fee Appl entered 12/26/23 [Dkt. No. 79].

| | | | | | | | | | | | | |
|--|------------------------------------------------------------------------------|------------|------------------------------------------|---------|----------|--------|-------------|-------------|-------------|--------|--------|--------|
| | FORSHEY PROSTOK, LLP 777 Main Street Suite 1550 Fort Worth TX 76102 | 02/08/2023 | Attorney for Trustee Fees (Trustee Firm) | Allowed | 3110-000 | \$0.00 | \$13,370.00 | \$13,370.00 | \$13,370.00 | \$0.00 | \$0.00 | \$0.00 |
|--|------------------------------------------------------------------------------|------------|------------------------------------------|---------|----------|--------|-------------|-------------|-------------|--------|--------|--------|

Claim Notes: Fee application filed on 10/30/23 [Docket No. 67]. Order approving fee app entered on 1/4/24 [Docket No. 82].

| | | | | | | | | | | | | |
|--|----------------------------------------------------------------------------------|------------|----------------------------------------------|---------|----------|--------|------------|------------|------------|--------|--------|--------|
| | FORSHEY PROSTOK, LLP 777 Main Street Suite 1550 Fort Worth TX 76102 | 02/08/2023 | Attorney for Trustee Expenses (Trustee Firm) | Allowed | 3120-000 | \$0.00 | \$1,129.75 | \$1,129.75 | \$1,129.75 | \$0.00 | \$0.00 | \$0.00 |
|--|----------------------------------------------------------------------------------|------------|----------------------------------------------|---------|----------|--------|------------|------------|------------|--------|--------|--------|

Claim Notes: Fee application filed on 10/30/23 [Docket No. 67]. Order approving fee app entered on 1/4/24 [Docket No. 82].

Case No. 22-41803-elm7Case Name: BROWN BEAR STUDIOS LLCClaims Bar Date: 11/22/2022Trustee Name: Laurie Dahl ReaDate: 2/6/2024

| Claim No.: | Creditor Name | Claim Date | Claim Class | Claim Status | Uniform Tran Code | Scheduled Amount | Claim Amount | Amount Allowed | Amount Paid | Interest | Tax | Net Remaining Balance |
|------------|----------------------------------------------------------------------------------|------------|------------------------------------------|--------------|-------------------|------------------|--------------|----------------|-------------|----------|--------|-----------------------|
| | ROCHELLE MCCULLOUGH, LLP 300 Throckmorton Suite 520 Fort Worth TX 75201 | 02/08/2023 | Attorney for Trustee Fees (Trustee Firm) | Allowed | 3110-000 | \$0.00 | \$15,000.00 | \$15,000.00 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 |

Claim Notes: First & Final Fee Appl for RoMc filed 11/30/2023 [Dkt. No. 71]. Order Approving Fee Appl entered 12/26/23 [Dkt. No. 80].

| | | | | | | | | | | | | |
|--|--------------------------------------------------------------------------------------|------------|----------------------------------------------|---------|----------|--------|----------|----------|----------|--------|--------|--------|
| | ROCHELLE MCCULLOUGH, LLP 300 Throckmorton Suite 520 Fort Worth TX 75201 | 02/08/2023 | Attorney for Trustee Expenses (Trustee Firm) | Allowed | 3120-000 | \$0.00 | \$365.09 | \$365.09 | \$365.09 | \$0.00 | \$0.00 | \$0.00 |
|--|--------------------------------------------------------------------------------------|------------|----------------------------------------------|---------|----------|--------|----------|----------|----------|--------|--------|--------|

Claim Notes: First & Final Fee Appl for RoMc filed 11/30/2023 [Dkt. No. 71]. Order Approving Fee Appl entered 12/26/23 [Dkt. No. 80].

| | | | | | | | | | | | | |
|--|-------------------------------------------------------------------|------------|-----------------------------------------|---------|----------|--------|----------|----------|--------|--------|--------|----------|
| | INTERNAL REVENUE SERVICE | 05/31/2023 | Claims of Governmental Units | Allowed | 5800-000 | \$0.00 | \$103.74 | \$103.74 | \$0.00 | \$0.00 | \$0.00 | \$103.74 |
| | TEXAS WORKFORCE COMMISSION | 05/31/2023 | Claims of Governmental Units | Allowed | 5800-000 | \$0.00 | \$33.95 | \$33.95 | \$0.00 | \$0.00 | \$0.00 | \$33.95 |
| | ROGER SMITH 3924 Bishops Flower Rd. Fort Worth TX 76109 | 06/12/2023 | Other Chapter 7 Administrative Expenses | Allowed | 2990-000 | \$0.00 | \$785.00 | \$785.00 | \$0.00 | \$0.00 | \$0.00 | \$785.00 |

Claim Notes: Amended Application for Administrative Expense claim for this amount was filed on 11/22/22 [Dkt. No. 46] Lists claimant as Roger Smith. Agreed Order allowing admin claim entered 12/15/22 [Dkt. No. 50].

| | | | | | | | | | | | | |
|--|---------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------|---------|----------|--------|-------------|-------------|--------|--------|--------|-------------|
| | CHRONICLES PROPERTIES, LLC c/o S. Gary Werley, attorney 3205 Boynton Ave Granbury TX 76049 | 06/12/2023 | Admin. Rent (post-petition storage fees, leases, etc.) | Allowed | 2990-000 | \$0.00 | \$15,035.73 | \$15,035.73 | \$0.00 | \$0.00 | \$0.00 | \$15,035.73 |
|--|---------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------|---------|----------|--------|-------------|-------------|--------|--------|--------|-------------|

Claim Notes: Application for Administrative Claim filed 11/22/22 [Dkt. No. 44]. Agreed Order on Admin Claim entered 12/15/22 [Dkt. No. 49] (\$11,100.25 allowed for post-petition rent, \$125.15 post-petition water use, \$54.11 post-petition security, \$1,804.00 removal of personal property damages by flooding, \$1,208.07 for clean up costs and \$744.15 assisting trustee preserve assets)

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Claims Bar Date: 11/22/2022

Trustee Name: Laurie Dahl Rea
Date: 2/6/2024

| Claim No.: | Creditor Name | Claim Date | Claim Class | Claim Status | Uniform Tran Code | Scheduled Amount | Claim Amount | Amount Allowed | Amount Paid | Interest | Tax | Net Remaining Balance |
|------------|------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------|--------------|-------------------|------------------|--------------|----------------|-------------|----------|--------|-----------------------|
| 1-1 | TARRANT COUNTY Linebarger Goggan Blair & Sampson, LLP 2777 N. Stemmons Frwy Suite 1000 Dallas TX 75207 | 08/26/2022 | State and Local Tax Liens (pre-pet. income, sales, pers. prop. - not real prop.) | Amended | 4800-000 | \$0.00 | \$2,004.52 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Claim Notes: 2022 Estimated taxes. Will need to be amended to reflect final amounts due.

| | | | | | | | | | | | | |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|
| 1-2 | TARRANT COUNTY Linebarger Goggan Blair & Sampson, LLP c/o Sherrel K. Knighton 2777 N. Stemmons Frwy Suite 1000 Dallas TX 75207 | 08/26/2022 | State and Local Tax Liens (pre-pet. income, sales, pers. prop. - not real prop.) | Allowed | 4800-000 | \$0.00 | \$1,938.61 | \$1,938.61 | \$0.00 | \$0.00 | \$0.00 | \$1,938.61 |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|

Claim Notes: Amended Claim to Reflect 2022 actuals.

| | | | | | | | | | | | | |
|---|---------------------------------------------------------------------|------------|-------------------------------|---------|----------|----------|----------|----------|--------|--------|--------|----------|
| 2 | TRADENET PUBLISHING 1200 Energy Center Drive Gardner KS 66030 | 08/31/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$250.37 | \$250.37 | \$250.37 | \$0.00 | \$0.00 | \$0.00 | \$250.37 |
|---|---------------------------------------------------------------------|------------|-------------------------------|---------|----------|----------|----------|----------|--------|--------|--------|----------|

Claim Notes: No basis for objection.

| | | | | | | | | | | | | |
|---|-------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|----------|----------|----------|--------|--------|--------|----------|
| 3 | POUNDS LANDSCAPE MAINTENANCE INC 7324 Nocona Dr Mansfield TX 76063-7324 | 09/07/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$500.80 | \$500.80 | \$500.80 | \$0.00 | \$0.00 | \$0.00 | \$500.80 |
|---|-------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|----------|----------|----------|--------|--------|--------|----------|

Claim Notes: No basis for objection.

| | | | | | | | | | | | | |
|---|--------------------------------------------------------|------------|-------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|
| 4 | GAME GARD 935 Old Justin Rd. Argyle TX 76226 | 09/09/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$0.00 | \$3,016.60 | \$3,016.60 | \$0.00 | \$0.00 | \$0.00 | \$3,016.60 |
|---|--------------------------------------------------------|------------|-------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|

Claim Notes: No basis for objection.

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Claims Bar Date: 11/22/2022

Trustee Name: Laurie Dahl Rea
Date: 2/6/2024

| Claim No.: | Creditor Name | Claim Date | Claim Class | Claim Status | Uniform Tran Code | Scheduled Amount | Claim Amount | Amount Allowed | Amount Paid | Interest | Tax | Net Remaining Balance |
|------------|------------------------------------------------------------------------------------|------------|-------------------------------|--------------|-------------------|------------------|--------------|----------------|-------------|----------|--------|-----------------------|
| 5 | ATMOS ENERGY CORPORATION Attn: Bnkprt Group PO Box 650205 Dallas TX 75265 | 09/22/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$0.00 | \$361.54 | \$361.54 | \$0.00 | \$0.00 | \$0.00 | \$361.54 |

Claim Notes: No basis for objection.

| | | | | | | | | | | | | |
|---|-------------------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|
| 6 | CITY OF FORT WORTH c/o Stephen A Cumbie 200 Texas Street Fort Worth TX 76102 | 09/29/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$0.00 | \$1,124.70 | \$1,124.70 | \$0.00 | \$0.00 | \$0.00 | \$1,124.70 |
|---|-------------------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|

Claim Notes: Water services for 2927 Morton St. No basis for objection.

| | | | | | | | | | | | | |
|---|---------------------------------------------------------------------|------------|-------------------------------|---------|----------|------------|------------|------------|--------|--------|--------|------------|
| 7 | FORT WORTH SCREEN PRINTING 4625 MARTIN ST FORT WORTH TX 76119 | 10/19/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$8,970.21 | \$9,434.93 | \$9,434.93 | \$0.00 | \$0.00 | \$0.00 | \$9,434.93 |
|---|---------------------------------------------------------------------|------------|-------------------------------|---------|----------|------------|------------|------------|--------|--------|--------|------------|

Claim Notes: No basis for objection.

| | | | | | | | | | | | | |
|-----|---------------------------------------------------------------------------------------------------------|------------|-----------------------------------------|---------|----------|------------|-------------|--------|--------|--------|--------|--------|
| 8-1 | CHRONICLES PROPERTIES, LLC c/o S. Gary Werley, attorney 3205 Boynton Ave Granbury TX 76049 | 11/01/2022 | Other Chapter 7 Administrative Expenses | Amended | 2990-000 | \$6,500.00 | \$32,716.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
|-----|---------------------------------------------------------------------------------------------------------|------------|-----------------------------------------|---------|----------|------------|-------------|--------|--------|--------|--------|--------|

Claim Notes: Amended.

| | | | | | | | | | | | | |
|-----|---------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------|---------|----------|--------|-------------|--------|--------|--------|--------|--------|
| 8-2 | CHRONICLES PROPERTIES, LLC c/o S. Gary Werley, attorney 3205 Boynton Ave Granbury TX 76049 | 11/01/2022 | Admin. Rent (post-petition storage fees, leases, etc.) | Amended | 2990-000 | \$0.00 | \$32,716.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
|-----|---------------------------------------------------------------------------------------------------------|------------|--------------------------------------------------------|---------|----------|--------|-------------|--------|--------|--------|--------|--------|

Claim Notes: Amended.

| | | | | | | | | | | | | |
|-----|-----------------------------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|
| 8-3 | CHRONICLES PROPERTIES, LLC c/o S. Gary Werley, attorney 3205 Boynton Ave Granbury TX 76049 | 06/12/2023 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$0.00 | \$5,440.34 | \$5,440.34 | \$0.00 | \$0.00 | \$0.00 | \$5,440.34 |
|-----|-----------------------------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|

Claim Notes: Allowed per settlement agreement. Motion to approve settlement filed on 9/18/2023 [Docket No. 62]. Order approving settlement and setting claim entered on 10/16/23 [Docket No. 65].

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Claims Bar Date: 11/22/2022

Trustee Name: Laurie Dahl Rea
Date: 2/6/2024

| Claim No.: | Creditor Name | Claim Date | Claim Class | Claim Status | Uniform Tran Code | Scheduled Amount | Claim Amount | Amount Allowed | Amount Paid | Interest | Tax | Net Remaining Balance |
|------------|----------------------------------------------------------------------|------------|-----------------------------------------|--------------|-------------------|------------------|--------------|----------------|-------------|----------|--------|-----------------------|
| 9-1 | DOYLE & HAMILTON, INC. 3205 Boynton Ave. Granbury TX 76049 | 11/01/2022 | Other Chapter 7 Administrative Expenses | Amended | 2990-000 | \$96,336.48 | \$785.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Claim Notes: Amended.

| | | | | | | | | | | | | |
|-----|---------------------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|--------|--------------|--------------|--------|--------|--------|--------------|
| 9-2 | DOYLE & HAMILTON, INC. c/o Roger Smith 3924 Bishops Flower Rd. Fort Worth TX 76109 | 11/01/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$0.00 | \$133,545.22 | \$133,545.22 | \$0.00 | \$0.00 | \$0.00 | \$133,545.22 |
|-----|---------------------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|--------|--------------|--------------|--------|--------|--------|--------------|

Claim Notes: Allowed per settlement agreement. Motion to approve settlement filed on 9/18/2023 [Docket No. 62]. Order approving settlement and setting claim entered on 10/16/23 [Docket No. 65].

| | | | | | | | | | | | | |
|----|------------------------------------------------------------------------------|------------|-------|---------|----------|----------|----------|----------|--------|--------|----------|----------|
| 10 | JUANA CONTRERAS OLGUIN 12500 Merit Dr Apt 4206 Dallas TX 75251-1250 | 11/03/2022 | Wages | Allowed | 5300-000 | \$557.50 | \$457.50 | \$457.50 | \$0.00 | \$0.00 | \$126.49 | \$331.01 |
|----|------------------------------------------------------------------------------|------------|-------|---------|----------|----------|----------|----------|--------|--------|----------|----------|

Claim Notes: Reviewed claim support. No objection.

| | | | | | | | | | | | | |
|-----|------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|-------------|-------------|-------------|--------|--------|--------|-------------|
| 10a | JUANA CONTRERAS OLGUIN 12500 Merit Dr Apt 4206 Dallas TX 75251-1250 | 11/03/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$25,020.58 | \$23,624.91 | \$23,624.91 | \$0.00 | \$0.00 | \$0.00 | \$23,624.91 |
|-----|------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|-------------|-------------|-------------|--------|--------|--------|-------------|

Claim Notes: Reviewed claim support. No objection.

| | | | | | | | | | | | | |
|----|--------------------------------------------------------------------------|------------|-------------------------------|---------|----------|------------|------------|------------|--------|--------|--------|------------|
| 11 | DOYLE & HAMILTON, INC. 3924 Bishops Flower Rd. Fort Worth TX 76109 | 11/09/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$8,610.00 | \$8,100.00 | \$8,100.00 | \$0.00 | \$0.00 | \$0.00 | \$8,100.00 |
|----|--------------------------------------------------------------------------|------------|-------------------------------|---------|----------|------------|------------|------------|--------|--------|--------|------------|

Claim Notes: Claim transferred to Doyle & Hamilton on 5/12/23 [Dkt. No. 56]. Asking Allowed as a general unsecured claim per settlement agreement. Motion to approve settlement filed on 9/18/2023 [Docket No. 62]. Order approving settlement and setting claim entered on 10/16/23 [Docket No. 65].

| | | | | | | | | | | | | |
|----|----------------------------------------------------|------------|-------------------------------|---------|----------|-------------|-------------|-------------|--------|--------|--------|-------------|
| 12 | MARK LILLY 2312 Robin Rd. Plano TX 75075 | 11/09/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$25,000.00 | \$25,000.00 | \$25,000.00 | \$0.00 | \$0.00 | \$0.00 | \$25,000.00 |
|----|----------------------------------------------------|------------|-------------------------------|---------|----------|-------------|-------------|-------------|--------|--------|--------|-------------|

Claim Notes: Unsecured claim. Basis: "Money borrowed to pay employees and creditors of Brown Bear Studios." Documentation provided. No claim objection. Claim transferred to Mark Lilly 1/3/24 [Dkt. No. 81]

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Claims Bar Date: 11/22/2022

Trustee Name: Laurie Dahl Rea
Date: 2/6/2024

| Claim No.: | Creditor Name | Claim Date | Claim Class | Claim Status | Uniform Tran Code | Scheduled Amount | Claim Amount | Amount Allowed | Amount Paid | Interest | Tax | Net Remaining Balance |
|------------|----------------------------------------------------|------------|-------------------------------|--------------|-------------------|------------------|--------------|----------------|-------------|----------|--------|-----------------------|
| 13 | MARK LILLY 3312 Robin Rd. Plano TX 75075 | 11/18/2022 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$0.00 | \$106,000.00 | \$26,500.00 | \$0.00 | \$0.00 | \$0.00 | \$26,500.00 |

Claim Notes: Agreed Order to be entered Mark Lilly allowed \$26,500.00 general unsecured claim. Agreed Order entered 10/16/23 [Dkt. No. 64].

| | | | | | | | | | | | | |
|----|------------------------------------------------------|------------|-------|---------|----------|--------|----------|----------|--------|--------|----------|----------|
| 14 | SANDRA YELEY 1509 Swan Court Azle TX 76020 | 11/21/2022 | Wages | Allowed | 5300-000 | \$0.00 | \$800.00 | \$800.00 | \$0.00 | \$0.00 | \$221.20 | \$578.80 |
|----|------------------------------------------------------|------------|-------|---------|----------|--------|----------|----------|--------|--------|----------|----------|

Claim Notes: Wages. Amount matches the information in the schedules. No need for objection. May need claimant's SS#.

| | | | | | | | | | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|
| 15 | TEXAS COMPTROLLER OF PUBLIC ACCOUNTS Office of the Attorney General Bankruptcy & Collections Division PO Box 12548, MC-008 Austin TX 78711 | 03/10/2023 | Claims of Governmental Units | Allowed | 5800-000 | \$0.00 | \$1,669.52 | \$1,669.52 | \$0.00 | \$0.00 | \$0.00 | \$1,669.52 |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|

Claim Notes: 2022 Estimated Franchise Taxes (priority portion of claim). Confirmed with Comptroller's office - these numbers are correct and final.

| | | | | | | | | | | | | |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|--------|---------|---------|--------|--------|--------|---------|
| 15u | TEXAS COMPTROLLER OF PUBLIC ACCOUNTS Office of the Attorney General Bankruptcy & Collections Division PO Box 12548, MC-008 Austin TX 78711 | 03/10/2023 | General Unsecured § 726(a)(2) | Allowed | 7100-000 | \$0.00 | \$90.00 | \$90.00 | \$0.00 | \$0.00 | \$0.00 | \$90.00 |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-------------------------------|---------|----------|--------|---------|---------|--------|--------|--------|---------|

Claim Notes: 2022 Estimated Franchise Taxes (priority portion of claim). Confirmed with Comptroller's office - these numbers are correct and final.

| | | | | | | | | | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|
| 16 | TEXAS COMPTROLLER OF PUBLIC ACCOUNTS on Behalf of the State of Texas and Local Sales Tax Jurisdictions Office of the Attorney General Bankruptcy & Collections Division PO Box 12548, MC-008 Austin TX 78711 | 03/10/2023 | Claims of Governmental Units | Allowed | 5800-000 | \$0.00 | \$5,126.10 | \$5,126.10 | \$0.00 | \$0.00 | \$0.00 | \$5,126.10 |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------------------|---------|----------|--------|------------|------------|--------|--------|--------|------------|

Claim Notes: 2022 Estimated Franchise Taxes (priority portion of claim). Confirmed with Comptroller's office - these numbers are correct and final.

| | | | | | |
|--------------|--------------|-------------|--------|----------|--------------|
| \$474,293.04 | \$326,569.78 | \$52,589.95 | \$0.00 | \$347.69 | \$273,632.14 |
|--------------|--------------|-------------|--------|----------|--------------|

Case No. 22-41803-elm7
Case Name: BROWN BEAR STUDIOS LLC
Claims Bar Date: 11/22/2022

Trustee Name: Laurie Dahl Rea
Date: 2/6/2024

CLAIM CLASS SUMMARY TOTALS

| Claim Class | Claim Amount | Amount Allowed | Amount Paid | Interest | Tax | Net Remaining Balance |
|----------------------------------------------------------------------------------|--------------|----------------|-------------|----------|----------|-----------------------|
| Accountant for Trustee Expenses (Other Firm) | \$191.34 | \$191.34 | \$191.34 | \$0.00 | \$0.00 | \$0.00 |
| Accountant for Trustee Fees (Other Firm) | \$13,607.00 | \$13,607.00 | \$13,607.00 | \$0.00 | \$0.00 | \$0.00 |
| Admin. Rent (post-petition storage fees, leases, etc.) | \$47,752.60 | \$15,035.73 | \$0.00 | \$0.00 | \$0.00 | \$15,035.73 |
| Attorney for Trustee Expenses (Trustee Firm) | \$1,494.84 | \$1,494.84 | \$1,494.84 | \$0.00 | \$0.00 | \$0.00 |
| Attorney for Trustee Fees (Trustee Firm) | \$28,370.00 | \$28,370.00 | \$28,370.00 | \$0.00 | \$0.00 | \$0.00 |
| Auctioneer for Trustee Expenses | \$8,926.77 | \$8,926.77 | \$8,926.77 | \$0.00 | \$0.00 | \$0.00 |
| Claims of Governmental Units | \$6,933.31 | \$6,933.31 | \$0.00 | \$0.00 | \$0.00 | \$6,933.31 |
| General Unsecured § 726(a)(2) | \$316,489.41 | \$236,989.41 | \$0.00 | \$0.00 | \$0.00 | \$236,989.41 |
| Other Chapter 7 Administrative Expenses | \$34,286.87 | \$785.00 | \$0.00 | \$0.00 | \$0.00 | \$785.00 |
| State and Local Tax Liens (pre-pet. income, sales, pers. prop. - not real prop.) | \$3,943.13 | \$1,938.61 | \$0.00 | \$0.00 | \$0.00 | \$1,938.61 |
| Trustee Compensation | \$9,791.53 | \$9,791.53 | \$0.00 | \$0.00 | \$0.00 | \$9,791.53 |
| Trustee Expenses | \$1,248.74 | \$1,248.74 | \$0.00 | \$0.00 | \$0.00 | \$1,248.74 |
| Wages | \$1,257.50 | \$1,257.50 | \$0.00 | \$0.00 | \$347.69 | \$909.81 |

Exhibit D

TRUSTEE'S PROPOSED DISTRIBUTION

Case No.: 22-41803-ELM7
Case Name: BROWN BEAR STUDIOS LLC
Trustee Name: Laurie Dahl Rea

Balance on hand: \$77,832.14

Claims of secured creditors will be paid as follows:

| Claim No. | Claimant | Claim Asserted | Allowed Amount of Claim | Interim Payments to Date | Proposed Amount |
|-----------|----------------|----------------|-------------------------|--------------------------|-----------------|
| 1-1 | Tarrant County | \$2,004.52 | \$0.00 | \$0.00 | \$0.00 |
| 1-2 | Tarrant County | \$1,938.61 | \$1,938.61 | \$0.00 | \$1,938.61 |

Total to be paid to secured creditors: \$1,938.61
Remaining balance: \$75,893.53

Applications for chapter 7 fees and administrative expenses have been filed as follows:

| Reason/Applicant | Total Requested | Interim Payments to Date | Proposed Payment |
|---------------------------------------------------------------------------------------------------------|-----------------|--------------------------|------------------|
| Laurie Dahl Rea, Trustee Fees | \$9,791.53 | \$0.00 | \$9,791.53 |
| Laurie Dahl Rea, Trustee Expenses | \$1,248.74 | \$0.00 | \$1,248.74 |
| Attorney Fees Allowad per Order entered 1/4/2024 [Dkt. No. 82], Attorney for Trustee Fees | \$13,370.00 | \$13,370.00 | \$0.00 |
| Attorney Expenses Allowad per Order entered 1/4/2024 [Dkt. No. 82], Attorney for Trustee Expenses | \$1,129.75 | \$1,129.75 | \$0.00 |
| Accountant Fees allowed per Order entered 12/26/23 [Dkt. No 79], Accountant for Trustee Fees | \$13,607.00 | \$13,607.00 | \$0.00 |
| Other: Attorney Fees allowed per Order entered 12/26/23 [Dkt. No 80], Attorney for Trustee Fees | \$15,000.00 | \$15,000.00 | \$0.00 |
| Other: Attorney Expenses allowed per Order entered 12/26/23 [Dkt. No 80], Attorney for Trustee Expenses | \$365.09 | \$365.09 | \$0.00 |
| Other: Chronicles Properties, LLC, Other Chapter 7 Administrative Expenses | \$15,035.73 | \$0.00 | \$15,035.73 |
| Other: Roger Smith, Other Chapter 7 Administrative Expenses | \$785.00 | \$0.00 | \$785.00 |

| | | | |
|---------------------------------------------------------------------------------------------------------|------------|------------|--------|
| Other: Accountant Expenses allowed per Order entered 12/26/23 [Dkt. No 79], Other Professional Expenses | \$191.34 | \$191.34 | \$0.00 |
| Other: Rosen Systems, Inc., Other Professional Expenses | \$8,926.77 | \$8,926.77 | \$0.00 |

Total to be paid for chapter 7 administrative expenses: \$26,861.00
Remaining balance: \$49,032.53

Applications for prior chapter fees and administrative expenses have been filed as follows:
NONE

Total to be paid to prior chapter administrative expenses: \$0.00
Remaining balance: \$49,032.53

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$8,190.81 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

| Claim No. | Claimant | Allowed Amt. of Claim | Interim Payments to Date | Proposed Payment |
|-----------|----------------------------------------------------------------|-----------------------|--------------------------|------------------|
| 10 | Juana Contreras Olguin | \$457.50 | \$0.00 | \$457.50 |
| 14 | Sandra Yeley | \$800.00 | \$0.00 | \$800.00 |
| 15 | Texas Comptroller of Public Accounts | \$1,669.52 | \$0.00 | \$1,669.52 |
| 16 | Texas Comptroller of Public Accounts | \$5,126.10 | \$0.00 | \$5,126.10 |
| | INTERNAL REVENUE SERVICE Federal Unemployment (Employer) | \$7.55 | \$0.00 | \$7.55 |
| | INTERNAL REVENUE SERVICE Medicare (Employer) | \$18.23 | \$0.00 | \$18.23 |
| | INTERNAL REVENUE SERVICE Social Security (Employer) | \$77.96 | \$0.00 | \$77.96 |
| | TEXAS WORKFORCE COMMISSION State Unemployment (Employer) | \$33.95 | \$0.00 | \$33.95 |

Total to be paid to priority claims: \$8,190.81
Remaining balance: \$40,841.72

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$236,989.41 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 17.2 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

| Claim No. | Claimant | Allowed Amt. of Claim | Interim Payments to Date | Proposed Amount |
|-----------|--------------------------------------|-----------------------|--------------------------|-----------------|
| 2 | Tradenet Publishing | \$250.37 | \$0.00 | \$43.15 |
| 3 | Pounds Landscape Maintenance Inc | \$500.80 | \$0.00 | \$86.31 |
| 4 | Game Gard | \$3,016.60 | \$0.00 | \$519.87 |
| 5 | Atmos Energy Corporation | \$361.54 | \$0.00 | \$62.31 |
| 6 | City of Fort Worth | \$1,124.70 | \$0.00 | \$193.83 |
| 7 | FORT WORTH SCREEN PRINTING | \$9,434.93 | \$0.00 | \$1,625.97 |
| 8-3 | Chronicles Properties, LLC | \$5,440.34 | \$0.00 | \$937.56 |
| 9-2 | Doyle & Hamilton, Inc. | \$133,545.22 | \$0.00 | \$23,014.60 |
| 10a | Juana Contreras Olguin | \$23,624.91 | \$0.00 | \$4,071.41 |
| 11 | Doyle & Hamilton, Inc. | \$8,100.00 | \$0.00 | \$1,395.92 |
| 12 | Mark Lilly | \$25,000.00 | \$0.00 | \$4,308.39 |
| 13 | Mark Lilly | \$26,500.00 | \$0.00 | \$4,566.89 |
| 15u | Texas Comptroller of Public Accounts | \$90.00 | \$0.00 | \$15.51 |

Total to be paid to timely general unsecured claims: \$40,841.72
 Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows: NONE

Total to be paid to tardily filed general unsecured claims: \$0.00
 Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all

allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

| | |
|-------------------------------------------|---------------|
| Total to be paid for subordinated claims: | <u>\$0.00</u> |
| Remaining balance: | <u>\$0.00</u> |